



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

June 3, 2019

Riccardo Delle Coste
Chief Executive Officer
Barfresh Food Group, Inc.
3600 Wilshire Boulevard, Suite 1720
Los Angeles, CA 90010

Re: Barfresh Food Group, Inc.
Registration Statement on Form S-1
Filed May 28, 2019
File No. 333-231783

Dear Mr. Delle Coste:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance
Office of Natural Resources